

**Jefferson Parish
6th Justice of the Peace Court**

Financial Statements

December 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/16/10

John F. Maggiore, Jr.

CERTIFIED PUBLIC ACCOUNTANT

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LICENSED:
STATE OF LOUISIANA
STATE OF MISSISSIPPI

MEMBER:
AMERICAN INSTITUTE
OF CERTIFIED PUBLIC
ACCOUNTANTS

The Honorable Judge Kevin J. Centanni
Jefferson Parish 6th Justice of the Peace Court
1803 Williams Boulevard
Kenner, LA 70062

I have compiled the accompanying statement of financial position - cash basis - of Jefferson Parish, 6th Justice of the Peace Court as of December 31, 2009, and the related statements of activity, and changes in net assets - cash basis - for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Court's financial position, results of activity, and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.



John F. Maggiore, Jr., CPA

March 23, 2010

Jefferson Parish
6th Justice of the Peace Court
STATEMENT OF FINANCIAL POSITION
Cash Basis
As of December 31, 2009

ASSETS

CURRENT ASSETS

Cash in Banks	\$	<u>506.30</u>
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Total Current Assets	\$	<u>506.30</u>
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PROPERTY AND EQUIPMENT

Equipment	\$	1,380.88
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Less: Accumulated Depreciation		<u>(1,380.88)</u>
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OTHER ASSETS

Deposits	\$	<u>25.00</u>
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Total Other Assets	\$	<u>25.00</u>
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TOTAL ASSETS	\$	<u><u>531.30</u></u>
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Jefferson Parish
6th Justice of the Peace Court
STATEMENT OF FINANCIAL POSITION
Cash Basis
As of December 31, 2009

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

FICA payable	\$	500.83
Fed w/h payable		15.00
LA w/h payable		<u>100.14</u>

Total Current Liabilities	\$	<u>615.97</u>
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Total Liabilities	\$	<u>615.97</u>
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NET ASSETS

Unrestricted		<u>(84.67)</u>
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Total Equity	\$	<u>(84.67)</u>
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**TOTAL LIABILITIES AND
NET ASSETS**

	\$	<u><u>531.30</u></u>
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Jefferson Parish
6th Justice of the Peace Court
STATEMENT OF ACTIVITY
Cash Basis
For the Year Ended December 31, 2009

Revenues	
Weddings	\$ 11,800.00
Parish - State supplemental salary	21,654.34
Fees for services	<u>203,029.96</u>
Total Revenues	<u>\$ 236,484.30</u>
Direct Expenditures	
Constable fees	\$ 72,090.00
Justice of the Peace fees	<u>100,654.34</u>
Total Direct Expenditures	<u>\$ 172,744.34</u>
Revenues Net of Direct Expenditures	<u>\$ 63,739.96</u>
Operating Expenditures	
Administrative and overhead	31,957.99
Constable fees - Outside district	7,802.70
Salaries and benefits	<u>24,997.90</u>
Total Operating Expenditures	<u>\$ 64,758.59</u>
CHANGE IN NET ASSETS	<u>\$ (1,018.63)</u>
NET ASSETS - BEGINNING OF YEAR	<u>933.96</u>
NET ASSETS - END OF YEAR	<u><u>\$ (84.67)</u></u>

See Accountants' Compilation Report